

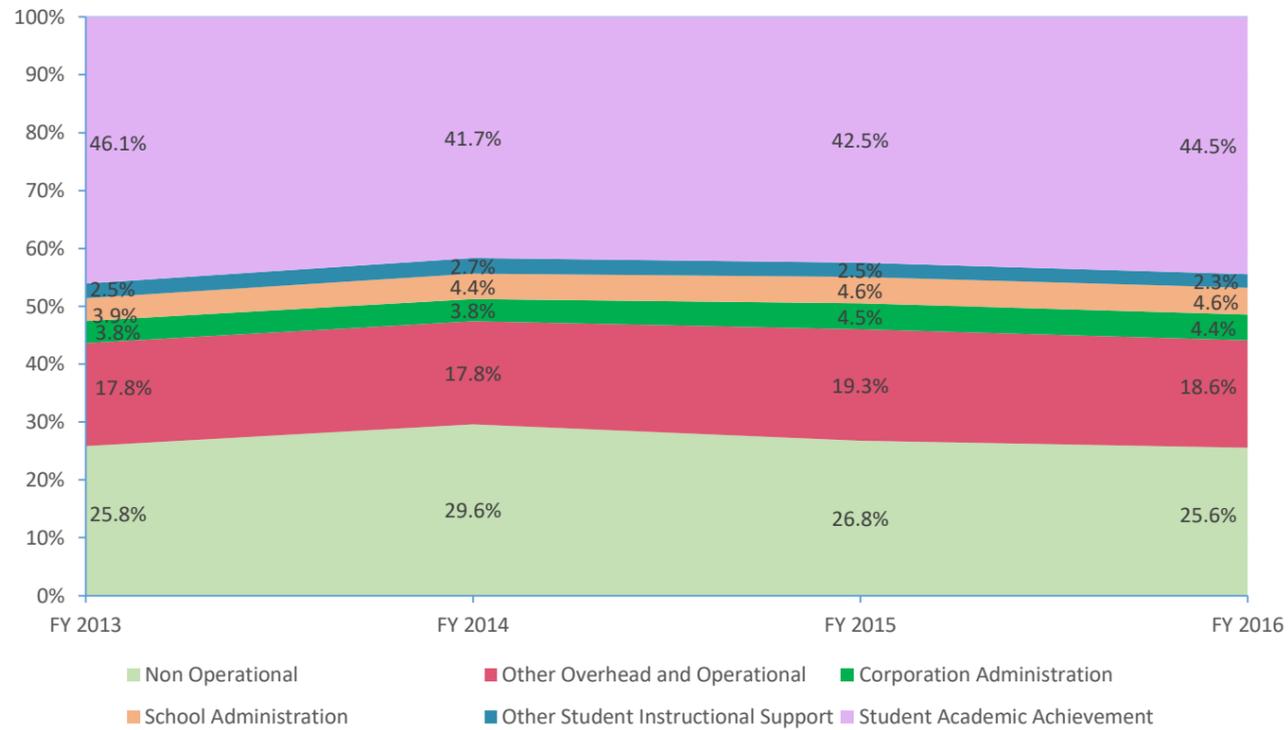
School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$18,474,334	53.7%	\$16,081,840	51.2%	\$16,566,611	46.1%	\$16,058,663	41.7%	\$15,252,935	42.5%	\$16,874,209	44.5%
Student Instructional Support	\$2,936,850	8.5%	\$2,395,316	7.6%	\$2,328,633	6.5%	\$2,735,241	7.1%	\$2,523,189	7.0%	\$2,647,872	7.0%
Total	\$21,411,184	62.2%	\$18,477,156	58.9%	\$18,895,244	52.5%	\$18,793,904	48.7%	\$17,776,124	49.5%	\$19,522,081	51.4%

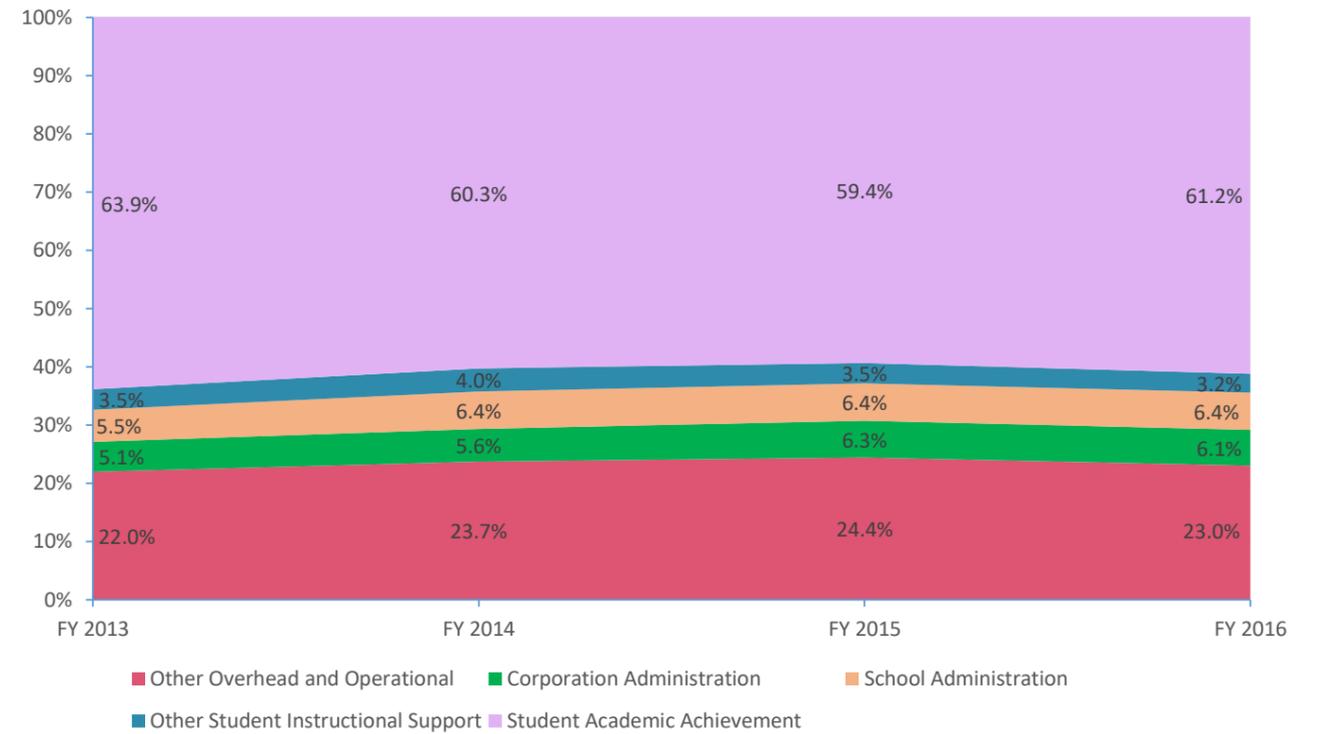
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,533,002	19.0%	\$7,159,043	22.8%	\$7,772,672	21.6%	\$8,349,009	21.7%	\$8,531,392	23.7%	\$8,737,738	23.0%
Non Operational	\$6,470,500	18.8%	\$5,754,773	18.3%	\$9,292,175	25.8%	\$11,410,877	29.6%	\$9,615,384	26.8%	\$9,699,394	25.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$13,003,502	37.8%	\$12,913,816	41.1%	\$17,064,846	47.5%	\$19,759,886	51.3%	\$18,146,775	50.5%	\$18,437,132	48.6%

Grand Total	\$34,414,686	\$31,390,972	\$35,960,091	\$38,553,790	\$35,922,899	\$37,959,213
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Wawasee Community School Corp (4345)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$653,149	\$493,889	NA	NA	-24.4%
11100	Regular Programs	Elementary	\$4,311,893	\$5,920,912	\$4,960,006	\$5,211,946	20.9%	-12.0%	5.1%
11200	Regular Programs	Middle/Junior High	\$2,268,021	\$2,869,430	\$2,922,774	\$3,267,782	44.1%	13.9%	11.8%
11300	Regular Programs	High School	\$2,532,932	\$3,317,907	\$2,859,626	\$3,274,513	29.3%	-1.3%	14.5%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$76,658	\$50,000	\$89,200	NA	16.4%	78.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$69,031	\$112,846	\$102,143	\$123,965	79.6%	9.9%	21.4%
11430	Regular Programs	Vocational Education - Distributive Education	\$60,611	\$72,283	\$80,064	\$102,493	69.1%	41.8%	28.0%
11460	Regular Programs	Vocational Education - Occupational Home Economics	\$60,656	\$90,322	\$120,176	\$119,752	97.4%	32.6%	-0.4%
11470	Regular Programs	Vocational Education - Business Education	\$64,017	\$88,569	\$213,506	\$224,852	251.2%	153.9%	5.3%
11480	Regular Programs	Vocational Education - Industrial Education A	\$120,717	\$160,777	\$226,430	\$299,808	148.4%	86.5%	32.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$97,583	\$119,326	\$162,568	\$136,610	40.0%	14.5%	-16.0%
11920	Regular Programs	Other Regular Programs - Project 4R	\$0	\$0	\$0	\$910	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$62,384	\$42,979	\$42,103	\$43,037	-31.0%	0.1%	2.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$779,069	\$1,077,213	\$1,092,278	\$1,196,768	53.6%	11.1%	9.6%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$32,197	\$53,169	\$73,856	\$40,664	26.3%	-23.5%	-44.9%
12330	Special Programs	Physical Impairment - Visual Impairment	\$22,085	\$0	\$0	\$0	-100.0%	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$51,879	\$89,175	\$97,928	\$105,661	103.7%	18.5%	7.9%
12350	Special Programs	Physical Impairment - Homebound	\$24,018	\$52,234	\$8,582	\$10,395	-56.7%	-80.1%	21.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$58,411	\$108,768	\$204,457	\$191,303	227.5%	75.9%	-6.4%
12420	Special Programs	Emotional Disabilities - All Others	\$13,027	\$0	\$0	\$0	-100.0%	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$54,326	\$132,001	\$172,517	\$188,921	247.8%	43.1%	9.5%
12520	Special Programs	Culturally Different - Compensatory	\$45,789	\$58,962	\$19,019	\$29,138	-36.4%	-50.6%	53.2%
12610	Special Programs	Learning Disability	\$37,939	\$83,204	\$65,048	\$76,684	102.1%	-7.8%	17.9%
12810	Special Programs	Special Education Preschool	\$130,339	\$113,828	\$154,955	\$153,092	17.5%	34.5%	-1.2%
12900	Special Programs	Other Special Programs	\$52,217	\$26,758	\$79,379	\$53,105	1.7%	98.5%	-33.1%
13100	Adult/Continuing Education Programs	Instruction	\$10,829	\$10,818	\$737	\$721	-93.3%	-93.3%	-2.2%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$6,110	\$11,624	\$5,195	\$3,875	-36.6%	-66.7%	-25.4%
14100	Summer School Programs	Elementary	\$0	\$4,876	\$13,916	\$17,700	NA	263.0%	27.2%
14300	Summer School Programs	High School	\$49,582	\$56,167	\$42,945	\$46,480	-6.3%	-17.2%	8.2%
16100	Remediation	Remediation Testing	\$45,660	\$58,331	\$22,042	\$10,817	-76.3%	-81.5%	-50.9%
16200	Remediation	Preventive Remediation	\$26,482	\$0	\$0	\$9,625	-63.7%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$0	\$39,528	\$0	\$0	NA	-100.0%	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$86,934	\$0	\$5,272	\$631	-99.3%	NA	-88.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$46,506	\$311,723	\$197,275	\$196,538	322.6%	-37.0%	-0.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,851	\$22,683	\$89,182	\$92,397	2299.2%	307.3%	3.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$145,081	\$112,617	\$56,313	\$25,215	-82.6%	-77.6%	-55.2%
22220	Instruction	Library/Media Services - School Library	\$266,902	\$322,126	\$241,948	\$257,329	-3.6%	-20.1%	6.4%
22230	Instruction	Library/Media Services - Audiovisual	\$30,234	\$17,611	\$13,632	\$19,200	-36.5%	9.0%	40.9%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$6,672	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	(\$13)	\$0	\$0	NA	100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$362,414	\$0	\$0	\$0	-100.0%	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$31,736	\$43,533	\$51,273	NA	61.6%	17.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$226,736	\$414,690	\$160,381	\$707,633	212.1%	70.6%	341.2%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$287	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$687,178	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$12,950,310	\$16,081,840	\$15,252,935	\$16,874,209	30.3%	4.9%	10.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$345,405	\$538,897	\$546,166	\$564,921	63.6%	4.8%	3.4%
21320	Students	Health Services - Medical Services	\$106,052	\$130,850	\$155,058	\$162,248	53.0%	24.0%	4.6%
21390	Students	Health Services - Other Health Services	\$41,043	\$40,682	\$17,606	\$44,656	8.8%	9.8%	153.6%
21420	Students	Psychological Services - Psychological Testing	\$104,300	\$58,087	\$107,624	\$63,667	-39.0%	9.6%	-40.8%
21430	Students	Psychological Services - Psychological Counseling	\$2,900	\$2,270	\$2,279	\$2,500	-13.8%	10.1%	9.7%
21810	Students	Special Ed. Administration - Service Area Direction	\$125,651	\$141,763	\$51,832	\$30,733	-75.5%	-78.3%	-40.7%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$6,835	\$23,283	NA	NA	240.6%
24100	School Administration	Office of The Principal	\$1,030,455	\$1,207,838	\$1,397,016	\$1,440,387	39.8%	19.3%	3.1%
24900	School Administration	Other Support Services - School Admin.	\$260,363	\$274,930	\$238,772	\$315,476	21.2%	14.7%	32.1%
Student Instructional Support Total			\$2,016,171	\$2,395,316	\$2,523,189	\$2,647,872	31.3%	10.5%	4.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$23,425	\$41,565	\$43,748	\$42,442	81.2%	2.1%	-3.0%
23150	General Administration	Board of Education - Legal Services	\$10,269	\$81,185	\$62,985	\$40,262	292.1%	-50.4%	-36.1%
23160	General Administration	Board of Education - Promotion Expenses	\$2,969	\$754	\$6,012	\$6,648	123.9%	781.7%	10.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$134,921	\$668,106	\$488,458	\$439,086	225.4%	-34.3%	-10.1%
23220	General Administration	Executive Administration - Community Relations	\$1,257	\$0	\$0	\$0	-100.0%	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$3,288	\$32,524	\$29,219	NA	788.8%	-10.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$93,917	\$121,643	\$201,842	\$192,353	104.8%	58.1%	-4.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$124,282	\$137,070	\$165,274	\$225,249	81.2%	64.3%	36.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$128	\$0	\$101	\$4,174	3149.1%	NA	4020.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$8,584	\$13,235	\$8,732	NA	1.7%	-34.0%
25199	Central Services	Fiscal Services - Other - Other	\$24,797	\$22,121	\$0	\$0	-100.0%	-100.0%	NA
25600	Central Services	Public Information Services	\$3,197	\$3,587	\$32,597	\$32,657	921.5%	810.5%	0.2%
25750	Central Services	Personnel Services - Health Services	\$2,560	\$1,960	\$4,648	\$6,565	156.4%	234.9%	41.2%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$306,047	\$268,367	\$409,715	NA	33.9%	52.7%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$191,377	\$288,618	\$250,061	NA	30.7%	-13.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,942,665	\$2,246,857	\$2,253,026	\$2,259,355	16.3%	0.6%	0.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$51,273	\$78,459	\$49,988	\$57,003	11.2%	-27.3%	14.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$215,734	\$209,557	\$315,221	\$300,426	39.3%	43.4%	-4.7%
26499	Category not Specified	Other - 2007 Account Code	\$98,420	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$142,304	\$112,928	\$391,861	\$443,934	212.0%	293.1%	13.3%
27010	Student Transportation	Service Area Direction	\$69,998	\$103,873	\$194,303	\$226,811	224.0%	118.4%	16.7%
27100	Student Transportation	Vehicle Operation	\$657,639	\$813,242	\$930,088	\$976,616	48.5%	20.1%	5.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$514,978	\$676,085	\$913,173	\$797,692	54.9%	18.0%	-12.6%
27400	Student Transportation	Purchase of School Buses	\$312,022	\$90,000	\$469,455	\$456,616	46.3%	407.4%	-2.7%
27500	Student Transportation	Insurance on Buses	\$74,847	\$50,205	\$40,822	\$104,237	39.3%	107.6%	155.3%
27900	Student Transportation	Other Student Transportation Services	\$23,878	\$34,243	\$33,167	\$32,436	35.8%	-5.3%	-2.2%
31100	Food Services Operations	Service Area Direction	\$28,643	\$6,028	\$18,529	\$16,978	-40.7%	181.6%	-8.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$793,743	\$1,115,022	\$1,252,825	\$1,300,139	63.8%	16.6%	3.8%
31900	Food Services Operations	Other Food Services	\$36,589	\$35,257	\$60,526	\$78,335	114.1%	122.2%	29.4%
Overhead and Operational Total			\$5,384,456	\$7,159,043	\$8,531,392	\$8,737,738	62.3%	22.1%	2.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$878	\$9,311	\$3,839	NA	337.0%	-58.8%
33200	Category not Specified	Community Recreation	\$19,795	\$17,276	\$19,153	\$18,409	-7.0%	6.6%	-3.9%
33400	Category not Specified	Athletic Coaches	\$344,079	\$434,298	\$717,154	\$556,297	61.7%	28.1%	-22.4%
33990	Other Community Services	Other	\$0	\$0	\$924	\$281	NA	NA	-69.5%
41000	Category not Specified	Land Acquisition and Development	\$22,550	\$23,254	\$11,056	\$18,190	-19.3%	-21.8%	64.5%
43000	Category not Specified	Professional Services	\$21,508	\$478,094	\$56,223	\$37,156	72.8%	-92.2%	-33.9%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$432,421	\$473,982	\$1,747,918	\$1,670,823	286.4%	252.5%	-4.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$166,912	\$171,914	\$159,034	\$195,341	17.0%	13.6%	22.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$503,300	\$445,966	\$271,575	\$342,218	-32.0%	-23.3%	26.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$274,645	\$576,594	\$1,044,340	\$1,334,246	385.8%	131.4%	27.8%
51100	Principal on Debt	Bonds	\$1,140,413	\$585,000	\$262,000	\$265,000	-76.8%	-54.7%	1.1%
52100	Interest on Debt	Bonds	\$111,163	\$161,273	\$161,069	\$178,575	60.6%	10.7%	10.9%
52200	Interest on Debt	Temporary Loans	\$85,270	\$182,432	\$9,869	\$11,112	-87.0%	-93.9%	12.6%
53100	Lease Rental	Buildings-Principal	\$2,670,869	\$830,000	\$3,928,000	\$3,960,500	48.3%	377.2%	0.8%
53150	Lease Rental	Buildings-Interest	\$495,565	\$1,373,812	\$1,187,355	\$1,099,669	121.9%	-20.0%	-7.4%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$0	\$27,904	\$7,238	NA	NA	-74.1%

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Account					Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
			FY 2006	FY 2009	FY 2015	FY 2016	
60700	Category not Specified	Scholarships	\$0	\$0	\$2,500	\$500	NA NA -80.0%
Non Operational Total			\$6,288,489	\$5,754,773	\$9,615,384	\$9,699,394	54.2% 68.5% 0.9%
Prorated by Fund							
26491 - SAA	NA	PERF - 2007 Account Code	\$102,665	\$0	\$0	\$0	NA NA NA
26491 - SIS	NA	PERF - 2007 Account Code	\$15,531	\$0	\$0	\$0	NA NA NA
26491 - O&O	NA	PERF - 2007 Account Code	\$72,339	\$0	\$0	\$0	NA NA NA
26491 - NO	NA	PERF - 2007 Account Code	\$3,060	\$0	\$0	\$0	NA NA NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$765,129	\$0	\$0	\$0	NA NA NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$129,994	\$0	\$0	\$0	NA NA NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$175,398	\$0	\$0	\$0	NA NA NA
26492 - NO	NA	Social Security - 2007 Account Code	\$25,084	\$0	\$0	\$0	NA NA NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$4,650,725	\$0	\$0	\$0	NA NA NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$774,287	\$0	\$0	\$0	NA NA NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$900,220	\$0	\$0	\$0	NA NA NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$153,667	\$0	\$0	\$0	NA NA NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$5,506	\$0	\$0	\$0	NA NA NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$866	\$0	\$0	\$0	NA NA NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$589	\$0	\$0	\$0	NA NA NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$201	\$0	\$0	\$0	NA NA NA
Prorated by Fund Total			\$7,775,260	\$0	\$0	\$0	NA NA NA